

# HOUSE BILL No. 1665

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3.1-20.

**Synopsis:** Income tax credit based on years of marriage. Provides an income tax credit for joint income tax filers against their state income tax liability based on the length of time the joint filers have been married. The credit is equal to 1% of the taxpayer's income tax liability for each year of marriage.

**Effective:** January 1, 2000.

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January 21, 1999, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 111th General Assembly (1999)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 1998 General Assembly.

## HOUSE BILL No. 1665

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1       SECTION 1. IC 6-3.1-20 IS ADDED TO THE INDIANA CODE  
2       AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
3       JANUARY 1, 2000]:

4       **Chapter 20. Marriage Reward Credit**

5       **Sec. 1.** As used in this chapter, "adjusted gross income" has the  
6       meaning set forth in IC 6-3-1-3.5.

7       **Sec. 2.** As used in this chapter, "state income tax liability"  
8       means the total income tax liability incurred under IC 6-3, as  
9       computed after application of the credits that under IC 6-3.1-1-2  
10      are to be applied before the credit provided by this chapter.

11      **Sec. 3.** An individual taxpayer and the individual's spouse who  
12      file a joint return are entitled to a credit against the taxpayer's and  
13      spouse's combined state income tax liability for the taxable year.

14      **Sec. 4.** The credit allowed under this chapter for a taxable year  
15      is equal to one percent (1%) of the taxpayer's and spouse's  
16      combined state income tax liability for each full or partial year that  
17      the taxpayer and spouse have been married to each other.

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IN 1665—LS 6465/DI 58+



1       **Sec. 5. A taxpayer and spouse are entitled to the credit under**  
2       **this chapter in addition to any other credits to which the taxpayer**  
3       **or spouse is entitled.**

4       **Sec. 6. (a) The department may adopt rules under IC 4-22-2 to**  
5       **implement this chapter.**

6       **(b) The department may require that a taxpayer apply for a**  
7       **credit under this chapter on a form designated by the department.**

8       **SECTION 2. [EFFECTIVE JANUARY 1, 2000] IC 6-3.1-20, as**  
9       **added by this act, applies only to taxable years that begin after**  
10       **December 31, 1999.**

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